

# FY 2027 Proposed Budget Overview

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GENERAL FUND

JANUARY 14, 2026



# FY 27 General Fund Expenditures

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## Increased Operating Requests - \$ 3 million

➤ 3% COLA for Non-School Employees	2.1
➤ Increased School Debt Service	1.1
➤ Other Operating Cuts	-1.1
➤ General Fund Health Insurance (8%)	.9

# FY 27 General Fund Proposed Revenue

<b>FY 2027 Revenue Summary</b>	<b><u>FY 2026</u></b>	<b><u>FY 2027</u></b>	<b><u>Variance</u></b>
<b>General Property Taxes</b>	<b>176,225,816</b>	<b>179,065,000</b>	<b>2,839,184</b>
<b>Other Local Taxes</b>	<b>56,564,743</b>	<b>55,451,158</b>	<b>-1,113,585</b>
<b>Permits/Fees</b>	<b>2,808,500</b>	<b>2,809,357</b>	<b>857</b>
<b>Fines/Forfeitures</b>	<b>262,000</b>	<b>362,000</b>	<b>100,000</b>
<b>Use of Money/Property</b>	<b>4,377,545</b>	<b>4,053,898</b>	<b>-323,647</b>
<b>Charges for Services</b>	<b>4,418,024</b>	<b>4,228,292</b>	<b>-189,732</b>
<b>Misc. Revenue</b>	<b>237,800</b>	<b>211,636</b>	<b>-26,164</b>
<b>Recovered Costs</b>	<b>2,106,026</b>	<b>2,456,176</b>	<b>350,150</b>
<b>State/Federal</b>	<b><u>16,855,135</u></b>	<b><u>15,649,379</u></b>	<b><u>-1,205,756</u></b>
	<b>263,855,589</b>	<b>264,286,896</b>	<b>431,307</b>



# FY 27 General Fund Capital Requests \$9.7 million

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➤ Electoral Board	.3
➤ IT	.2
➤ Sheriff	1.8
➤ Public Safety Communications	.3
➤ Maintenance	.3
➤ Parks and Recreation	6.2
➤ Other	.6

(.4 included in operating budget with budgeted grant funds or recovered funds)



# FY 27 General Fund Requested New Positions

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**14 New Positions \$1.6 million**

- Sheriff – 2
- Fire and Rescue – 8
- Animal Shelter – 1
- Social Services - 1
- Engineering - 2

**( No new positions funded in proposed FY 2027 Operating Budget)**



# FY 27 Proposed General Fund Budget Funding Overview

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- Includes 1.1 m in additional funding for school debt
- Includes 3 percent cola (2.1m) for non-school employees
- Includes .3 for General Fund operating contingency
- Does not include non-grant Capital requests
- Does not include any new positions
- Does not include any additional school operating funding
- Does not include funding for Transportation Fund
- Does not include a tax increase
- General Fund budget is not balanced.



As Proposed, the General Fund Operating Fund budget is not balanced.

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<b>FY 27 Budgeted Revenue</b>	264,286,896
<b>FY 27 Budgeted Expenses</b>	266,923,918
<b>Shortfall</b>	2,637,022



# Discussions:

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- **Calendar**
- **Budget Notebook**
- **Future School Debt Service**
- **Board of Supervisors Capital Fund**
- **Comments / Questions**